A.

Fiscal Year 2010

Date Prepared: 06/29/2009

Homestead Education Tax Rate Calculation

The Homestead Education Tax Rate is based in part on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates as shown below.

Base homestead tax rate	\$0.86		
Base spending amount	\$8,544		
Excess spending threshold	\$13,984		Actual
Average statewide education spending per equalized pupil	\$12,041		Homestead
Common level of appraisal for Salisbury	83.63%		Tax Rate
Equalized homestead tax rate for Salisbury from tow	n school district		\downarrow
1. Education spending per equalized pupil	\$13,711.42		
2. Net offsets for excess spending calculation	\$1,264.02		
3. Amount over excess spending threshold if any	\$0		
4. Education spending per equalized pupil plus any excess for tax r	ate	\$13,711.42	
5. District spending as a percent of base spending amount	160.48%		
6. District equalized tax rate equals line 5 times base rate		\$1.3801	
7. Percent of equalized pupils at town school district	46.41%		
8. Equalized tax rate from school district		\$0.6405	
9. Actual tax rate attributable to district	(\$0.6405 / CLA: 83.639	%)	\$0.7659

B. Equalized homestead tax rate for Salisbury from Middlebury UHSD #3

10. Education spending per equalized pupil	\$14,462.36		
11. Net offsets for excess spending calculation	\$695.59		
12. Amount over excess spending threshold if any	\$0		
13. Education spending per equalized pupil plus any excess for tax rat	te	\$14,462.36	
14. District spending as a percent of base spending amount	169.27%		
15. District equalized tax rate equals line 14 times base rate		\$1.4557	
16. Percent of equalized pupils at union school district	53.59%		
17. Equalized tax rate from school district		\$0.7801	
18. Actual tax rate attributable to district	(\$0.7801 / CLA: 83.63%	()	\$0.9328

Sum of equalized tax rates from school districts

\$1.4206